

We reject your suggestion that the timing of the bankruptcy filing has no bearing on the showing of hardship. In fact, the reverse is true. Just as a bankruptcy proceeding in the past from which the debtor has emerged would not necessarily be relevant to a showing of current hardship, so too a filing that has not yet occurred at the time the fees are due is equally irrelevant without more. The Commission is obligated by Congress to collect regulatory fees on an annual basis and does so on a date published each year by OMD. The burden to obtain a waiver of the current fiscal year's fees is on the petitioner and he must demonstrate an inability to pay the fees contemporaneous with the time he is obligated to pay them.

We have consistently held that we will waive the regulatory fees for licensees who establish that they are bankrupt at the time the regulatory fees are due.¹⁸ Evidence that a licensee is bankrupt when the regulatory fee is due provides compelling evidence that a station lacks sufficient funds to make the regulatory fee payment at that time. In contrast, the fact that a licensee may be bankrupt at a later date does not necessarily establish that the licensee lacks the funds to pay the regulatory fee when the regulatory fee is due. Indeed, in the instant case, insofar as RBI argues that it was beset with financial problems prior to the bankruptcy filing, RBI was free to make a specific showing of hardship to support its claim, but failed to do so. As indicated in the *RBI Letter*, our review of the record revealed that RBI had funds available to pay the regulatory fees when they were due.¹⁹ We therefore reject your request for reconsideration on the grounds of bankruptcy.

Payment of RBI's FY 2005 regulatory fees is now due. The regulatory fees of \$20,025.00 should be submitted, together with a Form 159 (copy enclosed), within 30 days of the day of this letter.

You request that the Commission "refrain from imposing 'red light' status on RBI while it considers this [p]etition."²⁰ Please note that we will address this matter separately from your fee waiver request.

¹⁸ See, e.g., Letters to: Albert H. Kramer, Esq. (Nov. 3, 2005) (granting request for waiver of FY 2003 regulatory fees where company filed for bankruptcy on December 14, 2001, and remained in bankruptcy when fees were due); Joseph M. Fry (Dec. 3, 2004) (granting request for waiver of FY 2004 regulatory fees for three companies, two of which filed for bankruptcy on February 17, 2004 and the other on October 9, 2003, and remained in bankruptcy when the fees were due; denying request for waiver for a fourth company that submitted no evidence that it was in bankruptcy at the time regulatory fees were due); Rodney L. Joyce, Esq. (June 7, 2004) (granting waiver of FY 2003 regulatory fees where corporation filed for bankruptcy on June 4, 2002, and remained in bankruptcy when fees were due); Arthur H. Harding, Esq. and Eric E. Breisach, Esq. (Dec. 10, 2003) (granting waiver of FY 2003 regulatory fees where companies filed for bankruptcy on May 9, 2003, and remained in bankruptcy when fees were due).

¹⁹ *RBI Letter* at 2; note 8, *supra*, and accompanying text.

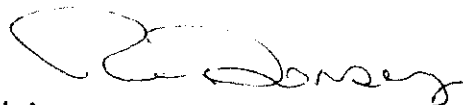
²⁰ *Recon. Request* at 1; see also *id.* at 3 (asserting that "imposition of 'red light' status until the fees have been paid would violate Chapter 11 of the Bankruptcy Code").

Messrs. Topel, Poutasse and Ms. Benz

5.

If you have any questions concerning this letter, please contact the Revenue and Receivables Operations Group at (202) 418-1995.

Sincerely,

A handwritten signature in black ink, appearing to read "Mark Stephens", written in a cursive style.

for
Mark Stephens
Chief Financial Officer

Enclosure

BEFORE THE
FEDERAL COMMUNICATIONS COMMISSION
WASHINGTON, D.C. 20554

RECEIVED

AUG 21 2006

Federal Communications Commission
Office of Secretary

In re:

Reading Broadcasting, Inc.
Stations WTVE and WTVE-DT, Reading, PA
FY 2005 Regulatory Fee

Fee Control No.
RROG-06-00006822

To: Secretary, Federal Communications Commission
Attn: Chief Financial Officer, Office of Managing Director

RROG-06-00007715

PETITION FOR RECONSIDERATION,
REQUEST FOR DEFERMENT AND
REQUEST FOR FORBEARANCE OF RED LIGHT STATUS

Reading Broadcasting Inc. ("RBI"), licensee of stations WTVE and WTVE-DT, Reading, Pennsylvania, by its attorneys, hereby files this Petition for Reconsideration of an action of the Office of Managing Director ("Office") denying a request for waiver of the payment obligation with respect to the \$20,025 regulatory fees for Fiscal Year (FY) 2005 for RBI. RBI also requests that any payment obligation of the FY 2005 regulatory fees in dispute be deferred pending resolution of this matter. Finally, RBI asks that the Office refrain from imposing "red light" status on RBI while it considers this Petition. As demonstrated herein, the Office erred in denying the request for waiver of payment made by RBI, a debtor in Chapter 11 bankruptcy proceedings.

In fulfilling its mandate from Congress to establish a regulatory fee program, the Commission recognized that payment of a regulatory fee should be waived in certain circumstances. The Commission stated that it would "grant a waiver only when the impact of the regulatory fee will affect a regulatee's ability to serve the public." *Implementation of Section 9 of the Communications Act*, 10 FCC Rcd 12759, 12762 (1995). In adopting its regulatory fee

scheme, the Commission determined that it would grant waivers where a "petitioner presents a compelling case of financial hardship." *Implementation of Section 9 of the Communications Act*, 9 FCC Rcd 5333, 5344 (1994), *recon. granted*, 10 FCC Rcd 12759 (1995). The Commission made clear that "[e]vidence of bankruptcy or receivership is sufficient to establish financial hardship." *Implementation of Section 9 of the Communications Act*, 10 FCC Rcd at 12762.

In making its initial request for waiver, RBI set forth evidence of its "severe losses" and "substantial debt." By counsel, RBI subsequently informed the Commission that it had filed a voluntary petition for Chapter 11 bankruptcy reorganization in the United States Bankruptcy Court for the Eastern District of Pennsylvania on October 7, 2005.

Nonetheless, on July 20, 2006, the Office denied RBI's request for waiver, because RBI's losses were offset by amortization and depreciation deductions and by the salaries paid to RBI's president and general manager. *Letter from Mark Stephens, Acting Chief Financial Officer*, July 20, 2006 ("Letter Decision"). The Letter Decision declined to consider RBI's bankruptcy filing, because the filing was made one month after the regulatory fees were due to the Commission.

The Office erred in failing to grant RBI's request for waiver. Contrary to the Letter Decision's assertion, the Commission's 1995 decision establishing evidence of bankruptcy as sufficient to establish financial hardship warranting a waiver of regulatory fees made no statement regarding the timing of such a filing. Indeed, filing for bankruptcy removes any need to weigh a factual showing regarding financial hardship, as it provides unequivocal evidence of critical economic distress. Although RBI had not yet filed for bankruptcy as of the date FY 2005 regulatory fees were due, as it detailed to the Commission, it was already beset by enormous fiscal burden and sought bankruptcy relief only one month after the regulatory fee due date. Once the Office became aware of the bankruptcy filing, which occurred well before it rendered

its finding in the Letter Decision, it should no longer have conducted an inquiry into the finances of RBI – the bankruptcy filing established beyond doubt the financial distress of the company.

In making its decision in this matter, the Office cited RBI's continued payment of the salaries of its president and general manager as evidence of its ability to pay its regulatory fees. A requirement that a licensee forgo continued payment of salaries in favor of regulatory fees subjects such a licensee to a higher burden than it would have while in bankruptcy. The purpose of bankruptcy is to permit a business to go forward and continue doing business while it reorganizes, which includes continued payment of salaries. A requirement like what the Letter Decision posits – that to justify waiver on the basis of financial distress in the absence of bankruptcy, a licensee's officers and management should forgo payment of their salaries – would surely "affect a regulatee's ability to serve the public," as few employees and executives have the financial wherewithal to continue to serve a licensee without compensation for their labors. Further, although this standard is oft-cited by the Office in its decisions on requests for waiver, it is done without citation to any authority and, indeed, finds no support in the decisions adopting the Commission's regulatory fee scheme. Although the Commission sought "a list of [a regulated entity's] officers and their individual compensation, together with a list of [its] highest paid employees, other than officers, and the amount of their compensation, or similar information" there was no directive that a regulated entity would not qualify for waiver if any salary was paid that would offset the debt of the company in part. *Implementation of Section 9 of the Communications Act*, 10 FCC Rcd at 12762.

Further, the Office's failure to waive collection of the FY 2005 regulatory fees in dispute as well as any imposition of "red light" status until the fees have been paid would violate Chapter 11 of the Bankruptcy Code, specifically 11 U.S.C. §§ 362 and 525. Section 525 states

that "a governmental unit may not . . . revoke . . . a license . . . to . . . a debtor . . . solely because such . . . debtor . . . has not paid a debt that is dischargeable in the case." For its part, the "automatic stay" provision in Section 362(a) stays "any act to collect, assess, or recover a claim against the debtor that arose before the commencement of the case under this title" as of the date of filing for bankruptcy (11 U.S.C. § 362(a)(6)) as well as "any act to obtain possession of property of the estate or of property from the estate or to exercise control over property of the estate." 11 U.S.C. § 362(a)(3).

In *In re Williams*, 158 B.R. 493 (Bankr. D. Id. 1993), the United States Bankruptcy Court for the District of Idaho held that the Idaho State Bar Association's requirement of payment before the debtor's application for reinstatement as an attorney would be considered violated both Section 525 and the automatic stay provisions of Section 362(a). The Williams Court concluded that the fee assessment was a debt dischargeable under the Bankruptcy Code. *See id.* at 495-96. *See also FCC v. Next Wave Personal Communications, Inc.*, 537 U.S. 293, 303 (2003) (holding that regulatory condition constitutes a debt which is dischargeable in bankruptcy).

The Commission itself recognizes the obligation imposed by the automatic stay provision: "Unless the Commission determines that the automatic stay imposed at the time of filing pursuant to 11 U.S.C. 362 has been lifted or is no longer in effect, in most cases collection activity against the debtor should stop immediately." 47 CFR § 1.1911(h).

Should the Commission impose a "red light" on RBI application processing, it will effectively prevent RBI from accomplishing its reorganization and completing its required transition to digital television for WTVE-DT, and thus not only would be deemed to be taking property of the Debtor's estate, but would also be prohibiting the Debtor from serving the

public.¹ Therefore, in addition to implicating Section 525, the Office's Letter Decision, if allowed to stand, would violate the automatic stay imposed by Section 362(a) and would contravene the Commission's own procedures with regard to collection activities involving bankruptcy debtors. The failure to waive the regulatory fees at issue here, as well as any imposition of "red light" status on RBI as Debtor in bankruptcy, would constitute an act to obtain possession of or control over property of the estate in violation of 11 U.S.C. Sections 362(a)(3) and (a)(6).

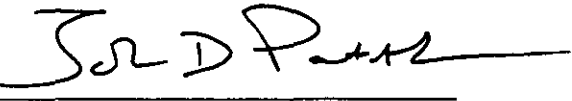
¹ Indeed, the imposition of a "red flag" on RBI would thwart the successful build-out of its digital facilities, which are necessary to the very survival of the company. See Application for Extension of Time to Construct a Digital Television Broadcast Station, Exhibit 1 and Affidavit of George L. Miller, Chapter 11 Trustee, BEPCDT - 20060630ABN (accepted for filing July 3, 2006).

Conclusion

The Office should reverse the Letter Decision and waive payment of RBI's FY 2005 regulatory fees. RBI has sufficiently demonstrated its financial hardship. RBI has filed for bankruptcy under Chapter 11, which not only serves to establish beyond question its financial hardship, but also stays the collection of debts such as its FY 2005 regulatory fees. The Office should also defer collection pending resolution of this matter and should refrain from imposing a "red light" flag on RBI while this matter is pending.

Respectfully submitted,

READING BROADCASTING INC.

By 

Howard A. Topel
John D. Poutasse
Jean W. Benz

Leventhal Senter & Lerman PLLC
2000 K Street, NW
Suite 600
Washington, DC 20006

August 21, 2006

Its Attorneys

ADAM

FEDERAL COMMUNICATIONS COMMISSION
Washington, D. C. 20554

SEP 17 2007

OFFICE OF
MANAGING DIRECTOR

Fred Schilling
Acting Volunteer Manager
Shoo Fly TV Translator Station Asso.
Post Office Box 1023
Cooke City, Montana 59020

Re: Shoo Fly TV Translator Station Association
Request for Waiver of FYs 2003-2007
Regulatory Fees and Late Fees
Fee Control No. RROG-07-00008913

Dear Mr. Schilling:

This is in response to your Letter dated July 22, 2007 requesting waiver of the fiscal years (FYs) 2003-2007¹ regulatory fees and late penalties for translator stations K11GE and K13FW (Stations), which are controlled by the Shoo Fly TV Translator Station Association (Association) of Cooke City, Montana.² Our records show that no fees have been paid for FYs 2003-2007. As explained herein, your request is granted.

In your Letter, you state that the Association is "a very small association serving a small isolated mountain community in Montana."³ You also state that the stations "w[ere] built with volunteer labor and ha[ve] been maintained and operated by volunteers," and that "[f]inancing is with local donations."⁴ To support your request, you attach a financial statement for years 2004-2007, the bylaws of the Association, and two letters from you on the Association's behalf to staff of the Commission's Revenue & Receivables

¹ Although your Letter does not specify the fiscal years for which you seek a waiver, the documentation you submitted appears to cover fiscal years 2003-2007. In particular, the financial statement you attach provides information on expenditures and their sources for the Association for the period 2004-2007, and two attached letters to the Commission's Revenue & Receivables Operations Group explain why you believe that the Association "is exempt from Regulatory Fees" and referencing bills from the Commission for FY 2003 regulatory fees and late penalties. See Letter from Fred Schilling, Shoo Fly TV Translator Association, to Revenue & Receivables Operations Group, FCC (dated July 22, 2007) (Letter), Attachment at 1 (Shoo Fly TV Translator Station Financial Statement), 8 (Letter from Fred P. Schilling, Shoo Fly TV Translator Station Association to Cheryl A. Collins, FCC (dated June 20, 2007), and 9 (Letter from Fred P. Schilling, Shoo Fly TV Translator Station Association to Revenue & Receivables Operations Group, FCC (dated May 19, 2004). Based on this information, we construe your request to be for FYs 2003-2007.

² Although your Letter does not identify the call signs for the stations controlled by the Association, our records indicate that the Association has been billed for stations K11GE and K13FW. Thus, we consider your request for these two stations.

³ Letter.

⁴ *Id.*

Operations Group explaining why you believe regulatory fees and late penalties should not be assessed.⁵

In implementing the regulatory fee program, the Commission stated that it would waive its regulatory fees for any community-based translator station upon a showing that the station:

(1) is not licensed to, in whole or in part, and does not have common ownership with, the licensee of a commercial broadcast station; (2) does not derive income from advertising; and (3) is dependent on subscriptions or contributions from the members of the community served for support.⁶

The licensee bears the burden of documenting its eligibility for the waiver; otherwise, the regulatory fee is due. *Id.* Based on the information you submitted, the stations meet the criteria for the type of translator operation for which the Commission will waive regulatory fees. We therefore grant your request on behalf of the Association for waiver of the regulatory fees and penalties for FYs 2003-2007.

Please note that, as licensee of the stations, the Association is under a continuing obligation to report to the Commission any changes that could affect the stations' qualifications for this fee exemption, such as a change in its operations in accordance with the requirements set forth above. You should retain this letter and submit a copy of it with any future correspondence with the Commission concerning regulatory fees for the stations.

If you have any questions concerning this matter, please contact the Revenue and Receivables Operations Group at (202) 418-1995.

Sincerely,



Mark Stephens
Chief Financial Officer

⁵ *Id.*, Attachment.

⁶ *Implementation of Section 9 of the Communications Act, Assessment and Collection of Regulatory Fees for the 1994 Fiscal Year*, 10 FCC Rcd 12759, 12761, para. 16 (1995).

**Shoo Fly TV Translator Station Assn.
P. O. Box 1023
Cooke City, MT 59020**

July 22, 2007

RR0G-07-00008913

Federal Communications Commission
Revenue & Receivables Operations Group
445 12th Street SW
Washington, DC 20554

Re: Recent Phone Messages to
Fred Schilling @ 406 838 2342

Subject: Request for waiver of license fees.

Dear Jacqueline Jones,
Fax #202 418 2843

Attached is a financial statement and the By-Laws of the Shoo Fly TV Translator Assn. The documents are support of a request for waiver of license fees. I hope this is what you need.

As stated in the attachments to my letter addressed to Cherryl Collins, dated June 20, 2007, this is a very small association serving a small isolated mountain community in Montana. The station was built with volunteer labor and has been maintained and operated by volunteers. Financing is with local donations..

I will be available by phone to answer questions at 406 838 2343 this week and at 406 368 2216 for most of August.

I really appreciated your previous phone calls. I had no idea of what to do to establish our exempt status. I hope I am now on track to solving this problem.

Thank you for being so helpfull.

Fred Schilling

Fred Schilling, Acting Volunteer Manager

Adama

FEDERAL COMMUNICATIONS COMMISSION
Washington, D. C. 20554
SEP 17 2007

OFFICE OF
MANAGING DIRECTOR

Carl Como Tuteria
Star of the Palm Beaches, Inc.
357 Ocean Shore Boulevard
Ormond Beach, FL 32176

Re: Station WFLA(AM)
Request for Waiver of Late Payment Penalty
for FY 2005 Regulatory Fee
Fee Control No. RROG-07-00008825

Dear Mr. Tuteria:

This is in response to your request (*Request*) for waiver of the penalty for late payment of the Fiscal Year (FY) 2005 regulatory fee, filed on behalf of Star of the Palm Beaches, Inc., licensee of Station WFLA(AM). Our records reflect that you paid the \$1,462.50 regulatory fee for the station, but not the \$487.50 late payment penalty. For the reasons stated herein, we deny your request.

You claim that you "paid [your] . . . regulatory fee on time which was sometime in September of 2005 before the deadline."¹ You recite that you "paid for the fee's [*sic*] on two facility [*sic*], WFLA and the other a [construction permit] . . . for an AM [b]roadcast station in Orlovista, Florida."² You state that "[s]ometime in October/November [you] . . . received word from the FCC that they did not receive payment for WFLA but received payment for the AM [c]onstruction [p]ermit at Orlovista."³ You say that you "checked [your] . . . records and found that payment on [your] . . . American Express was made for one and somehow not the other [*i.e.*, Station WFLA]."⁴ You state that you "re-issued either a check or a credit card and payment was made."⁵ You assert that your attorney "spoke to the FCC regarding this matter and was told that they would waive any penalty."⁶

¹ *Request* at 1.

² *Id.*

³ *Id.*

⁴ *Id.*

⁵ *Id.*

⁶ *Id.*

The Communications Act of 1934, as amended (the Act), requires the Commission to assess a late charge penalty of 25 percent on any regulatory fee not paid in a timely manner. It is the obligation of the licensees responsible for regulatory fee payments to ensure that the Commission receives the fee payment no later than the final date on which regulatory fees are due for the year.⁷ Although you assert that you paid the regulatory fee in a timely manner, you also state that your American Express statement reflects that no such payment was in fact made. Moreover, our records show that the Commission did not receive full payment of the FY 2005 regulatory fee for Station WFLA by September 7, 2005, the filing deadline.⁸ Your timely payment of a construction permit fee for another station in Orlando, Florida, does not support your assertion that the fee for WFLA was likewise made in a timely manner or otherwise support a request for waiver of the late payment penalty. In addition, although we regret that Commission staff may have advised your attorney that we would waive the late payment penalty, that erroneous advice provides no basis for a waiver of the penalty in these circumstances, particularly given that the Act requires the Commission to assess a penalty on regulatory fees not paid in a timely manner.⁹ Because your request does not indicate or substantiate that Station WFLA submitted the FY 2005 regulatory fee by the deadline for filing regulatory fees, we deny your request for waiver of the late payment penalty.

⁷ See 47 C.F.R. §1.1164.

⁸ Our records show that the FY 2005 regulatory fee payment was received over six months late, on March 16, 2006.

⁹ You also indicate that you were a “[p]ast [o]wner” of Station WFLA. See *Request* at 1. Our records show that on December 19, 2005, the Commission granted an application to assign Station WFLA(AM) from Carl Como Tuteru of Star of the Palm Beaches, Inc, to Craig Karmazin of Good Karma Broadcasting and that the assignment was consummated on January 3, 2006. Because you held the license for Station WFLA on the date that the FY 2005 regulatory fee was due, your assignment of the license for Station WFLA to another entity on January 3, 2006, does not relieve you of the responsibility for payment of the regulatory fee or the associated late payment penalty. See *Assessment and Collection of Regulatory Fees for Fiscal Year 2005 and Assessment and Collection of Regulatory Fees for Fiscal Year 2004*, 20 FCC Rcd 12259, para. 22 (2005) (“Responsible Party, and the Effects of Transfers of Control: The entity holding the license for a facility as of the Fee Due Date is responsible for the regulatory fee for that facility.”).

Mr. Carl Como Tuteria

3.

Payment of the \$487.50 penalty for Station WEFL is now due. The penalty should be submitted, together with a Form 159 (copy enclosed), within 30 days of the day of this letter. If you have any questions concerning this matter, please contact the Revenue & Receivables Operations Group at 418-1995.

Sincerely,

A handwritten signature in black ink, appearing to read 'Mark Stephens', with a stylized, cursive script.

Mark Stephens
Chief Financial Officer

Enclosure

**Federal Communications Commission
Washington, D.C. 20554**

8825
RR06-07-00008825

Re: FRN 0007584956

Account Bill 06RE001465

WEFL

The enclosed bill for a past due amount of \$487.50 is not owed by me but rather a bill for some late payment of a regulatory fee that I did not incur.

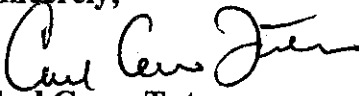
I paid my regulatory fees on time which was sometime in September of 2005 before the deadline. I paid for the fee's on two facility, WFL and the other a CP for an AM Broadcast Station in Orlovista, Florida.

Sometime in October/November I received word from the FCC that they did not receive payment for WFL but received payment for the AM Construction Permit at Orlovista. I checked my records and found that payment on my American Express was made for one and somehow not the other. I re-issued either a check or a credit card and payment was made.

My attorney, Vince Pepper spoke to the FCC regarding this matter and was told that they would waive any penalty.

I am writing again to ask you to waive this penalty since I made both payments in a timely manor.

Sincerely,


Carl Como Tuter
386 672 2723
Past Owner 2005 WFL

FEDERAL COMMUNICATIONS COMMISSION

Washington, D. C. 20554

SEP 17 2007

Adams

OFFICE OF
MANAGING DIRECTOR

Brent Larson, Member
Studio City, LLC
5777 South 3550 West
Roy, Utah 84067-8131

Re: Studio City, LLC
Request for Waiver of FYs 2003-2005
Regulatory Fees
Fee Control No. 0706208340121004

Dear Mr. Larson:

This responds to your inquiry requesting waiver of regulatory fees and penalties for late payment for fiscal years (FYs) 2003-2005 for Studio City, LLC (Studio City), Roy, Utah, for station K284AI.¹ Our records reflect that the regulatory fees and penalties for late payment for FYs 2003 and 2004 in the amount of \$937.50 have been paid, as you state in your Inquiry,² but that the regulatory fee and penalty for late payment for FY 2005, which amounts to \$493.75, has not. For the reasons set forth below, your request is denied.

In your Inquiry, you state that you were informed by Commission staff that because K284AI is a translator station being operated on a nonprofit basis and "by a licensee not the rebroadcast station," that no regulatory fee is due.³ You also state that you were subsequently informed that you "must qualify under I.R.S. rules as a non profit corporation" in order to qualify for exemption from regulatory fees.⁴

In implementing the regulatory fee program, the Commission stated that it would waive its regulatory fees for any community-based translator station upon a showing that the station:

(1) is not licensed to, in whole or in part, and does not have common ownership with, the licensee of a commercial broadcast station; (2) does not derive income from advertising; and (3) is dependent on subscriptions or contributions from the members of the community served for support.⁵

¹ Inquiry from Brent Larson (undated) (Inquiry).

² *Id.*

³ *Id.*


⁴ *Id.*

⁵ *Implementation of Section 9 of the Communications Act, Assessment and Collection of Regulatory Fees for the 1994 Fiscal Year*; MD Docket No. 94-19, Memorandum Opinion and Order, 10 FCC Rcd 12759, 12761, para. 16 (1995).

The licensee bears the burden of documenting its eligibility for the waiver; otherwise, the regulatory fee is due. *Id.* Your Inquiry does not assert that K284AI meets criteria (1)-(3) above. Nor do you provide any documentation of eligibility for waiver. Therefore, your request contains insufficient grounds to grant relief with respect to the regulatory fees for FYs 2003 through 2005 for this station. Nevertheless, in light of your assertion that K284AI is a translator station, if you wish, you may file a further request for relief with respect to the fees for FYs 2003-2005 together with an appropriate showing within 30 days from the date of this letter.

If you have any questions concerning this matter, please contact the Revenue and Receivables Operations Group at (202) 418-1995.

Sincerely,

A handwritten signature in black ink, appearing to read 'Mark A. Stephens', with a stylized, flowing script.

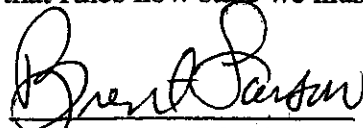
Mark A. Stephens
Chief Financial Officer

0706208340121004

Re: K284AI / Provo, UT

We will acknowledge the attached fees due of \$481.25 and \$456.25 enclosed herewith, and request a waiver of fines and penalties. We were informed by the Federal Communications Commission staff that since this translator was being operated "not for profit", and by a licensee not the rebroadcast station there was no fee. We have since been advised that rules now state we must qualify under I.R.S. rules as a non profit corporation.

Signed:



Brent Larson, Member
Studio City, LLC

Sent direct to
Pittsburgh, PA 15205-5835